

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11
CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
Debtors.)	(Jointly Administered)
)	

**THIRD SUPPLEMENTAL DECLARATION OF ELIZABETH HARVEY
IN SUPPORT OF DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER,
EFFECTIVE AS OF JULY 13, 2022, AND (II) GRANTING RELATED RELIEF**

I, Elizabeth Harvey, hereby declare under penalty of perjury, pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure as follows:

1. I am a Partner of EY LLP.² I submit this third supplemental declaration (this “Third Supplemental Declaration”) on behalf of EY LLP in further support of *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief* [Docket No. 1404] (the “Application”). This Third Supplemental Declaration supplements the disclosures set forth in my original declaration that was filed with this Court on November 18, 2022 [Docket No. 1404, Ex. B] (the “Original Declaration”), my first supplemental

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Capitalized terms used herein but not otherwise defined shall have the meanings set forth in the Application or the Previous Declarations.

declaration that was filed with this Court on January 13, 2023 [Docket No. 1861] (the “First Supplemental Declaration”), and my second supplemental declaration that was filed with this Court on February 6, 2023 [Docket No. 1993] (together with the Original Declaration and First Supplemental Declaration, the “Previous Declarations”).

2. The facts set forth in this Third Supplemental Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other employees of EY LLP or employees of member firms of Ernst & Young Global limited under my supervision and direction.

3. On April 19 and April 24, 2023, Debtors’ counsel provided EY LLP with the names of additional Parties in Interest that had not been shared with EY LLP at the time the Previous Declarations were filed (the “Second Set of Additional Parties in Interest”).

4. EY LLP caused the names of the Second Set of Additional Parties in Interest to be run through the Database. The disclosure schedule annexed hereto as Schedule 1 lists the names on the Second Set of Additional Parties in Interest and whether they are currently engaging, or have engaged during the last three years, EY LLP or any other EYGL member firm in a client matter, as shown in the Database.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: May 24, 2023

/s/ Elizabeth Harvey
ELIZABETH HARVEY, PARTNER
Ernst & Young LLP

Schedule 1

Results of Connections Check

No.	Category	Entity Name (Full Name as per PII)	Connection	No Connection
1	Bankruptcy Judge	Bentley Philip		X
2	Bankruptcy Judges Staff	Bonnell Julia		X
3	Bankruptcy Judges Staff	Pollan Jennifer		X
4	Bankruptcy Professionals - Other	Andersen LLP		X
5	Bankruptcy Professionals - Other	KE Andrews		X
6	Bankruptcy Professionals - Retained	A.M. Saccullo Legal LLC		X
7	Bankruptcy Professionals - Retained	Fischer (FBC & Co.)		X
8	Notice of Appearance / Pro Hac Vice	Brett Flora		X
9	Notice of Appearance / Pro Hac Vice	Brown Connery		X
10	Notice of Appearance / Pro Hac Vice	CDP Investments Inc.		X
11	Notice of Appearance / Pro Hac Vice	Coan Payton & Paine		X
12	Notice of Appearance / Pro Hac Vice	Courtney Burks Steadman		X
13	Notice of Appearance / Pro Hac Vice	Illinois Secretary of State		X
14	Notice of Appearance / Pro Hac Vice	Joe Breher		X
15	Notice of Appearance / Pro Hac Vice	Josh Tornetta		X
16	Notice of Appearance / Pro Hac Vice	JR Law		X
17	Notice of Appearance / Pro Hac Vice	Keith Ryals		X
18	Notice of Appearance / Pro Hac Vice	Kim Flora		X
19	Notice of Appearance / Pro Hac Vice	Livingston PLLC		X
20	Notice of Appearance / Pro Hac Vice	Lowenstein Sandler LLP		X
21	Notice of Appearance / Pro Hac Vice	Lucy Thomson		X
22	Notice of Appearance / Pro Hac Vice	McElroy Deutsch Mulvaney & Carpenter LLP	X	
23	Notice of Appearance / Pro Hac Vice	Miles & Stockbridge		X
24	Notice of Appearance / Pro Hac Vice	Orrick Herrington & Sutcliffe LLP	X	
25	Notice of Appearance / Pro Hac Vice	Pennsylvania Department of Revenue		X
26	Notice of Appearance / Pro Hac Vice	Pennsylvania Office of Attorney General		X
27	Notice of Appearance / Pro Hac Vice	Saul Ewing		X
28	Notice of Appearance / Pro Hac Vice	Texas Attorney General		X
29	Notice of Appearance / Pro Hac Vice	Wadsworth Garber Warner and Conrady P.C		X
30	Notice of Appearance / Pro Hac Vice	Willis Towers Watson US LLC	X	
31	Ordinary Course Professionals	Stout Risius Ross LLC		X
32	Potential Bidding Parties and Principals	[REDACTED]		X
33	Potential Bidding Parties and Principals	Arrington Capital		X
34	Potential Bidding Parties and Principals	Asher Genoot		X
35	Potential Bidding Parties and Principals	Avalanche		X
36	Potential Bidding Parties and Principals	Axia		X
37	Potential Bidding Parties and Principals	Beowulf Energy LLC		X
38	Potential Bidding Parties and Principals	Bitfinex		X
39	Potential Bidding Parties and Principals	[REDACTED]		X
40	Potential Bidding Parties and Principals	[REDACTED]		X
41	Potential Bidding Parties and Principals	Block		X
42	Potential Bidding Parties and Principals	Block Chain Recovery Committee		X
43	Potential Bidding Parties and Principals	[REDACTED]		X
44	Potential Bidding Parties and Principals	Brown Rudnick LLP	X	
45	Potential Bidding Parties and Principals	[REDACTED]		X
46	Potential Bidding Parties and Principals	Carl Tipton		X
47	Potential Bidding Parties and Principals	[REDACTED]		X
48	Potential Bidding Parties and Principals	[REDACTED]		X
49	Potential Bidding Parties and Principals	[REDACTED]		X
50	Potential Bidding Parties and Principals	Circle		X
51	Potential Bidding Parties and Principals	ConsenSys		X
52	Potential Bidding Parties and Principals	[REDACTED]		X
53	Potential Bidding Parties and Principals	David Proman		X

No.	Category	Entity Name (Full Name as per PII)	Connection	No Connection
54	Potential Bidding Parties and Principals	[REDACTED]	X	
55	Potential Bidding Parties and Principals	Fahrenheit LLC		X
56	Potential Bidding Parties and Principals	Focalpoint (B. R ley)		X
57	Potential Bidding Parties and Principals	Foundry Digital	X	
58	Potential Bidding Parties and Principals	GXD Labs LLC		X
59	Potential Bidding Parties and Principals	[REDACTED]		X
60	Potential Bidding Parties and Principals	[REDACTED]	X	
61	Potential Bidding Parties and Principals	Jason New		X
62	Potential Bidding Parties and Principals	Joel Block		X
63	Potential Bidding Parties and Principals	[REDACTED]		X
64	Potential Bidding Parties and Principals	Li Zhao		X
65	Potential Bidding Parties and Principals	Matt Prusak		X
66	Potential Bidding Parties and Principals	Michael Abbate		X
67	Potential Bidding Parties and Principals	Michael Cagney		X
68	Potential Bidding Parties and Principals	Mike Ho		X
69	Potential Bidding Parties and Principals	Nazar Khan		X
70	Potential Bidding Parties and Principals	[REDACTED]	X	
71	Potential Bidding Parties and Principals	[REDACTED]	X	
72	Potential Bidding Parties and Principals	Paul Prager		X
73	Potential Bidding Parties and Principals	Paul Weiss Rifkind Wharton & Garrison LLP	X	
74	Potential Bidding Parties and Principals	Polygon	X	
75	Potential Bidding Parties and Principals	Proof Group Capital Management LLC		X
76	Potential Bidding Parties and Principals	R Christian Wyatt		X
77	Potential Bidding Parties and Principals	Ravi Kaza		X
78	Potential Bidding Parties and Principals	[REDACTED]	X	
79	Potential Bidding Parties and Principals	[REDACTED]		X
80	Potential Bidding Parties and Principals	[REDACTED]		X
81	Potential Bidding Parties and Principals	[REDACTED]	X	
82	Potential Bidding Parties and Principals	[REDACTED]		X
83	Potential Bidding Parties and Principals	Steven Kokinos		X
84	Potential Bidding Parties and Principals	Swiss Digital Exchange		X
85	Potential Bidding Parties and Principals	Terawulf		X
86	Potential Bidding Parties and Principals	Terryl Zerby		X
87	Potential Bidding Parties and Principals	Tom Carlson		X
88	Potential Bidding Parties and Principals	[REDACTED]		X
89	Potential Bidding Parties and Principals	U.S. Data Mining Group Inc. (d/b/a US Bitcoin Corp.)		X
90	Potential Bidding Parties and Principals	Valon Mortgage Inc.		X
91	Potential Bidding Parties and Principals	Van Eck Absolute Return Advisers Corporation		X
92	Potential Bidding Parties and Principals	Willkie Farr & Gallagher LLP	X	
93	Potential Bidding Parties and Principals	[REDACTED]		X
94	Potential Bidding Parties and Principals	Gemini Trust Company LLC	X	
95	Potential Bidding Party	Plutus Lending LLC (d/b/a Abra)		X
96	Retail Customers	Aaron Dale Higbee		X
97	Retail Customers	Adam David Fritz		X
98	Retail Customers	Adam Joscelyne		X
99	Retail Customers	Adam Kryskow		X
100	Retail Customers	Alain Bonveccchio		X
101	Retail Customers	Alfred Bokhour		X
102	Retail Customers	Amirhossein Aminshar fi		X
103	Retail Customers	Andy Tran		X
104	Retail Customers	Annette Christine Davies		X
105	Retail Customers	Ariel Ceja		X
106	Retail Customers	Austin Wilcox		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
107	Retail Customers	Balazs Lesko		X
108	Retail Customers	Benjamin Julian Dame		X
109	Retail Customers	Berne Loh Tai Yuan		X
110	Retail Customers	Biao Shou		X
111	Retail Customers	Brandon Singer		X
112	Retail Customers	Brian Bang		X
113	Retail Customers	Brian Barnes		X
114	Retail Customers	Bryan Perl		X
115	Retail Customers	Calvin Spencer Rawe		X
116	Retail Customers	Cherktyek Consulting Llc		X
117	Retail Customers	Christian Ander		X
118	Retail Customers	Christopher Chung		X
119	Retail Customers	Christopher James Maudlin		X
120	Retail Customers	Christopher Shey-Tau Sun		X
121	Retail Customers	Clarence Thomas		X
122	Retail Customers	Clint Worden		X
123	Retail Customers	Cort Kibler-Melby		X
124	Retail Customers	Craig Wilson McGarrah III		X
125	Retail Customers	Daniel Miller		X
126	Retail Customers	David Anthony Sims		X
127	Retail Customers	David Arie Schneider		X
128	Retail Customers	David Carl Lindahl		X
129	Retail Customers	David Dennis	X	
130	Retail Customers	David Fahrney		X
131	Retail Customers	David Jeffries		X
132	Retail Customers	David Little		X
133	Retail Customers	Davis Chan		X
134	Retail Customers	Dias Malayev		X
135	Retail Customers	Didier Pawlicki		X
136	Retail Customers	Dimitris Zourdos		X
137	Retail Customers	Don Hosea Smith		X
138	Retail Customers	Donald Jay Vinberg		X
139	Retail Customers	Eduardo Sy Jr Buenaviaje		X
140	Retail Customers	Four Thirteen Llc		X
141	Retail Customers	Franklin Kashner		X
142	Retail Customers	George Chavous		X
143	Retail Customers	George Vasile		X
144	Retail Customers	Gregory Allen Kieser		X
145	Retail Customers	Hamad Alshamsi		X
146	Retail Customers	Hayden Smith		X
147	Retail Customers	Heather Trussell		X
148	Retail Customers	Herman Vissia		X
149	Retail Customers	Hr National Pty Ltd		X
150	Retail Customers	Ivari Kuuse		X
151	Retail Customers	J&J Hoffard Pty Ltd Atf Hoffard Family Trust		X
152	Retail Customers	Jacob Daniels		X
153	Retail Customers	Jacob John Ring		X
154	Retail Customers	Jad Jubayli		X
155	Retail Customers	Jansen P Del Vecchio		X
156	Retail Customers	Jason Coling		X
157	Retail Customers	Jeffrey J Bradian		X
158	Retail Customers	Jeffrey R Kerr		X
159	Retail Customers	Jianwei Hu		X

No.	Category	Entity Name (Full Name as per PII)	Connection	No Connection
160	Retail Customers	JLS Projects LLC		X
161	Retail Customers	John Cioffoletti		X
162	Retail Customers	John Robert Kemenosh		X
163	Retail Customers	Johnny Piquero		X
164	Retail Customers	Jon Collins-Black		X
165	Retail Customers	Jonathon Robert Prendergast		X
166	Retail Customers	Joseph Michael Breher		X
167	Retail Customers	Keith Ryals		X
168	Retail Customers	Kipton Ford Anderson		X
169	Retail Customers	Law Offices Of Stefan Coleman P.A		X
170	Retail Customers	Marc Shachman		X
171	Retail Customers	Marcelo Tellez Anderson		X
172	Retail Customers	Marco Bonomi		X
173	Retail Customers	Mario Harrison Asp		X
174	Retail Customers	Mark E Blair		X
175	Retail Customers	Mark Finelli		X
176	Retail Customers	Mark Redeker		X
177	Retail Customers	Mathew Salazar		X
178	Retail Customers	Matias Ureta Montero		X
179	Retail Customers	Matthew Evan Scott		X
180	Retail Customers	Melissa Ann Licari		X
181	Retail Customers	Miae Kim		X
182	Retail Customers	Michael R Blemaster		X
183	Retail Customers	Michael Russe I Fortwengler		X
184	Retail Customers	Mokrohond Btc Llc		X
185	Retail Customers	Nathan Boyd		X
186	Retail Customers	Nick Cousyn		X
187	Retail Customers	Nojan Jahedmanesh		X
188	Retail Customers	Paul Daniel Storwick		X
189	Retail Customers	Paul Mcneal		X
190	Retail Customers	Paz Paramdeep Dhody		X
191	Retail Customers	Peter Truss		X
192	Retail Customers	Peter Van Newhyzen		X
193	Retail Customers	Pietro Vincent Licari		X
194	Retail Customers	Rebecca N Egan		X
195	Retail Customers	Rena Cannaa		X
196	Retail Customers	Richard Gordon		X
197	Retail Customers	Rishi Raj Yadav		X
198	Retail Customers	Roshandip Singh		X
199	Retail Customers	Ryan Yukio Nakaima		X
200	Retail Customers	San Lo		X
201	Retail Customers	Scott Mashburn		X
202	Retail Customers	Sergi Sagas		X
203	Retail Customers	Shawn Liang		X
204	Retail Customers	Shawn Steven Steinborn		X
205	Retail Customers	Stephen Hawkins		X
206	Retail Customers	Steven Thayer Spiller		X
207	Retail Customers	Tam II Holdings LLLC		X
208	Retail Customers	Tarek Rajab Pacha		X
209	Retail Customers	Terence Foo		X
210	Retail Customers	Terry Parker		X
211	Retail Customers	Thomas Findlan		X
212	Retail Customers	Thomas Foo		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
213	Retail Customers	Thomas Schach		X
214	Retail Customers	Timothy Hiu Ki Lam		X
215	Retail Customers	Trent Johnson		X
216	Retail Customers	Umar Yusuf Girei		X
217	Retail Customers	Umesh Balani		X
218	Retail Customers	Vladimir Aneychik		X
219	Retail Customers	Vladislav Adzic		X
220	Retail Customers	Wesley Geunhyuk Chang		X
221	Retail Customers	Wiliam M Rogers		X
222	Retail Customers	Wing Hong Lai		X
223	Retail Customers	Yves Daniel Diserens		X
224	Retail Customers	Zaryn Dentzel		X
225	Taxing Authority/Governmental/Regulatory Agencies	U.S. Department of Treasury		X
226	UCC Professionals	Gornitzky & Co.	X	
227	UCC Professionals	M3 Advisory Partners LP		X
228	UCC Professionals	Selendy Gay Elsberg PLLC		X
229	Vendors	Axiom LLC	X	
230	Vendors	Aguilar Casti lo Love S.r.l.	X	
231	Vendors	Allied Universal	X	
232	Vendors	American Arbitration Association	X	
233	Vendors	Aon Consulting Inc.	X	
234	Vendors	Appleby (Bermuda) Limited		X
235	Vendors	Aquatech Solutions		X
236	Vendors	Argus Inc.	X	
237	Vendors	Bernstein & Andriulli		X
238	Vendors	BGOV LLC		X
239	Vendors	Board of European Students of Technology		X
240	Vendors	Bureau van Dijk Electronic Publishing Inc.		X
241	Vendors	Classic Exhibits Inc.		X
242	Vendors	DD Mrcourier Services		X
243	Vendors	DLA Piper	X	
244	Vendors	EcoWaste	X	
245	Vendors	EZ Blockchain Services		X
246	Vendors	Fragomen Del Rey Bernsen & Loewy LLP		X
247	Vendors	FTI Consulting Technology LLC		X
248	Vendors	Global X Digital LLC		X
249	Vendors	iFinex Inc.		X
250	Vendors	IP House Doo		X
251	Vendors	IVXS Technology USA		X
252	Vendors	IW Group Services (UK)		X
253	Vendors	J.B. Hunt	X	
254	Vendors	Jackson Square Advisors LLC		X
255	Vendors	Lindsey R. Mullholand		X
256	Vendors	Meltwater News US Inc		X
257	Vendors	Mothership Energy Group		X
258	Vendors	New Horizon Communications		X
259	Vendors	New Horizon Communications (NHC)		X
260	Vendors	Okta Inc.	X	
261	Vendors	Optimus SBR Inc.		X
262	Vendors	Piper Alderman		X
263	Vendors	Prescient Comply LLC		X
264	Vendors	RailsTech Inc.		X
265	Vendors	Regulatory DataCorp Inc	X	

No.	Category	Entity Name (Full Name as per PII)	Connection	No Connection
266	Vendors	Salt Security Inc		X
267	Vendors	Sarson Funds Inc		X
268	Vendors	Saville & Co Scrivener Notaries		X
269	Vendors	Solutions Evenements		X
270	Vendors	Sorainen		X
271	Vendors	Systems MEC LLC		X
272	Vendors	TAMID Group		X
273	Vendors	The Crypto Can Man Ltd		X
274	Vendors	The Hartford	X	
275	Vendors	Uria Menendez		X
276	Vendors	Vaco LLC		X